

Exhibit A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

| | |
|-----------------------------|------------------------------|
| In re: |) |
| |) Chapter 11 |
| |) |
| JOANN INC., ¹ |) Case No. 25-10068 (CTG) |
| |) |
| Post-Effective Date Debtor. |) Re: Docket No._____ |
| |) |

**ORDER SUSTAINING PLAN ADMINISTRATOR'S TWENTY-SECOND
(SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN NO LIABILITY CLAIMS**

Upon consideration of the *Plan Administrator's Twenty-Second (Substantive) Omnibus Objection to Certain No Liability Claims* (the “Objection”);² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court having found that the Plan Administrator’s notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need

¹ The Post-Effective Date Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is: JOANN Inc. (5540). The Post-Effective Date Debtor’s mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. Each Non-GUC Claim is disallowed and expunged in its entirety, as set forth under the “*Modified Claim*” column on **Schedule 1** attached hereto.
3. The Plan Administrator’s, Wind Down Debtors’, and GUC Trust’s rights to file additional substantive and non-substantive objections to each claim identified on **Schedule 1** attached hereto, and any other proofs of claim that have been or may be filed against the Debtors, are preserved.
4. The Plan Administrator’s objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
5. The Plan Administrator is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted herein.

6. Kroll, as the Court-appointed claims and noticing agent in this chapter 11 case, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.

7. Nothing in this Order or the Objection shall be construed as a waiver of any rights the Debtors, Wind Down Debtors, and/or the Plan Administrator may have to enforce rights of setoff against any claimant.

8. This Court shall retain jurisdiction to construe and enforce this Order.

Schedule 1

No Liability Claims

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|---|---|--------------|--------------------|------------|---|--------------|---|--------------|---|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 1 | ATC Glimcher, LLC | 18292 | Jo-Ann Stores, LLC | 5/29/2025 | Secured \$0.00 Admin \$2,541.97 503(b)(9) \$0.00 Priority \$309,324.74 GUC \$0.00 Total \$311,866.71 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claimant improperly calculated January stub rent. Proper stub rent amount previously paid. Thus, from an administrative priority perspective - no liability remains. |
| 2 | Avery, Crystal | 9857 | JOANN Inc. | 4/1/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts "services performed" without any detail or support provided, with a \$0.00 claim. Pursuant to the Debtors' books and records, there is no support for this claim. |
| 3 | Brixmor Exchange Property Owner IV, LLC | 19737 | Jo-Ann Stores, LLC | 8/1/2025 | Secured \$0.00 Admin \$3,173.93 503(b)(9) \$0.00 Priority \$0.00 GUC \$6,384.20 Total \$9,558.13 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$6,384.20 Total \$6,384.20 | | Lease expired on 1/31/2025. The claim asserts 7 days of rent and utilities for February 2025 after the lease expired. Thus, claim is invalid and there is no support for the claim pursuant to the Debtors' books and records. |
| 4 | Bronola, Rommel | 15906 | Jo-Ann Stores, LLC | 4/26/2025 | Secured \$55.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$55.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a secured claim for \$55 of "goods sold", but did not provide any documentation or support for a secured claim. Debtors' books and records do not support this claim. |
| 5 | Bumby Jo LLC | 519 | JOANN Inc. | 2/6/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$9,850.00 Total \$25,000.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$9,850.00 Total \$9,850.00 | | Claim asserts a section 507(a)(4) [wages, salaries, or commissions] priority for \$15,150 earned within 180 days before the petition date. Debtors' books and records do not identify any post-petition payables due and outstanding to this claimant. Further, the claim lacks any support and documentation of the claim. |
| 6 | Cache County Assessor | 8088 | JOANN Inc. | 3/27/2025 | Secured \$30,127.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$240.50 GUC \$0.00 Total \$30,367.50 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a secured status of \$30,127 personal property taxes and \$240.50 priority claim pursuant to 507(a)(8). Debtors' books and records indicate no taxes due/account closed, no liability. |
| 7 | Cardenaz, Olivia Denise | 15118 | JOANN Inc. | 4/26/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$1,056.00 GUC \$0.00 Total \$1,056.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$1,056.00 priority for unpaid sick time. Pursuant to California law, unpaid sick time is not paid out upon termination in CA; thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|-----------------------------|--------------|------------------------------------|------------|---|--------------|---|--------------|--|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 8 | CARMONA, FRANCES | 12393 | JOANN Inc. | 4/7/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$3,744.00 GUC \$15,474.19 Total \$19,218.19 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$15,474.19 Total \$15,474.19 | | Claim asserts a \$3,744.00 priority for wages due. Based on Debtors' books and records, there is no obligation to this claimant as all wages have been paid. Further, claimant attached car loan and credit card invoices as "security" for the claim. |
| 9 | Chinatex Inc. | 10869 | joann.com, LLC | 4/4/2025 | Secured \$64,423.49 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$64,423.49 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claimant scheduled as a GUC in the amount of \$61,866.62. Claim asserts a secured claim based on a lien on "cash". Debtors' books and records do not indicate any post-petition payables outstanding; in addition, claimant's 503(b)(9) claim was previously paid in full. Claim does not assert a 503(b)(9) component or an administrative component. |
| 10 | City of Fort Myers | 20024 | JOANN Inc. | 9/8/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$4.23 GUC \$0.00 Total \$4.23 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a priority pursuant to 11 U.S.C. Section 507(a) in the amount of 4.23. No supporting information provided. Debtors' books and records do not reflect any outstanding obligation to claimant. |
| 11 | City of Novi | 622 | JOANN Inc. | 2/18/2025 | Secured \$427.23 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$427.23 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$427.23 secured claim for water and sewer obligations at 43570 West Oaks Drive. Debtors' books and records do not reflect any obligation owed to claimant. Confirmed the same with claimant. |
| 12 | Columbia Cascade Plaza, LLC | 11984 | Jo-Ann Stores, LLC | 3/26/2025 | Secured \$0.00 Admin \$617.07 503(b)(9) \$0.00 Priority \$0.00 GUC \$314,748.09 Total \$315,365.16 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$314,748.09 Total \$314,748.09 | | Claim asserts HVAC maintenance and repair during February- April 2025. HVAC repair and maintenance is not an obligation under the lease and never has historically been paid. No liability. |
| 13 | COUNTY OF SACRAMENTO | 12003 | Jo-Ann Stores, LLC | 3/28/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$775.00 GUC \$0.00 Total \$775.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$775.00 priority claim under 507(a)(8) for a 2024 inspection fee (\$100), re-inspection fee (\$75) and point of sale violation incurred in 2024 (\$600) at Store #1568. Claim detail also asserts a \$250.00 business license charge for a point of sale registration, which would have been incurred subsequent to store closure, but is not included in the claim. Not a tax claim; no liability. |
| 14 | DeShazor, Joya | 11542 | Jo-Ann Stores Support Center, Inc. | 4/5/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$27,053.88 GUC \$0.00 Total \$27,053.88 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a priority claim of \$27,053.88 in goods purchased but not received. No documentation or support provided. Debtors' books and records do not reflect any amounts due and owing. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|-------------------------------|--------------|--------------------|------------|---|---|---|--|---|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 15 | Englade, Gwendolyn Englade B | 3815 | JOANN Inc. | 3/20/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$200.00 \$0.00 \$0.00 \$0.00 \$0.00 \$200.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts a \$200 secured status claim for goods purchased, but not received. No documentation or support for claim was provided. Debtors' books and records do not reflect any obligation due and owing to claimant. |
| 16 | Gray, Melissa | 17908 | Jo-Ann Stores, LLC | 5/27/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$115.43 \$0.00 \$115.43 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts \$115.43 priority claim for 7.45 hours not paid on 5/23/25 paycheck. These hours were added to her 6/6/25 paycheck. Thus, Debtors' books and records do not reflect any obligation due and owing to claimant. |
| 17 | Indiana Department of Revenue | 19828 | WeaveUp, Inc. | 8/12/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$2,949.16 \$583.66 \$3,532.82 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$583.66 \$583.66 | Claim asserts a \$2,929.16 priority claim for Debtor WeaveUp employees. Business Closure form filed with the claimant reflecting no employees after 12/31/2023 and no taxes due. Thus, Debtors' books and records reflect no liability. |
| 18 | Inspectorio, Inc. | 11890 | Jo-Ann Stores, LLC | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$38,675.00 \$0.00 \$0.00 \$0.00 \$38,675.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts \$38,675 administrative claim for future Quality Risk Management subscription. Agreement rejected on 4/30/2025; Invoice for 6/22/25 to 6/21/25 time period. Thus, invoice and claim is not a valid admin claim. |
| 19 | Jones, Jahson | 9835 | JOANN Inc. | 4/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$194.84 \$0.00 \$0.00 \$0.00 \$194.84 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts \$194.84 admin claim for "not working out of the box". Claimant is not a former employee. Thus, Debtors' books and records do not reflect any obligation to claimant. |
| 20 | Kolbow, Pam | 4059 | JOANN Inc. | 3/20/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$2,282,025.00 \$0.00 \$0.00 \$0.00 \$2,282,025.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claimant asserts she was overcharged \$52.18 on 2/28/25; date was incorrectly entered into the total amount of the claim. Post-petition receipts indicate "All Sales Final". Thus, Debtors' books and records do not reflect any outstanding obligation to claimant. |
| 21 | LAFAYETTE II, KENNETH J. | 12815 | JOANN Inc. | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$33,000,000.00 \$33,000,000.00 \$33,000,000.00 \$198,000,000.00 \$0.00 \$297,000,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Pro se claimant was former employee and asserts that he is the "100% shareholder of Joann and all assets." He asserts an administrative and priority claim over every other claimant. Besides all equity interests being cancelled pursuant to the Plan, Debtors' books and records do not reflect any outstanding obligations due and owing to claimant. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|--|--------------|--------------------|------------|---|--------------|---|--------------|---|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 22 | Lakewood Station LLC | 17627 | Jo-Ann Stores, LLC | 5/23/2025 | Secured \$0.00 Admin \$159.18 503(b)(9) \$0.00 Priority \$0.00 GUC \$167,085.81 Total \$167,244.99 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$167,085.81 Total \$167,085.81 | | Claim asserts \$159.18 admin claim for May 2025 water bill. All utilites were paid via Engie. Thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |
| 23 | Lee, Lisanne Magdaleno | 14973 | JOANN Inc. | 4/26/2025 | Secured \$0.00 Admin \$833.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$833.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$833.00 priority for unpaid sick time. Pursuant to California law, unused and unpaid sick time is not paid out upon termination in CA (unlike vacation or PTO); thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |
| 24 | Lehman, Katrina | 15222 | JOANN Inc. | 4/26/2025 | Secured \$0.00 Admin \$928.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$928.00 Total \$1,856.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$928.00 Total \$928.00 | | Claim asserts a \$928.00 priority for unpaid sick time. Pursuant to California law, unused and unpaid sick time is not paid out upon termination in CA (unlike vacation or PTO); thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |
| 25 | Lewis, Dylan Star | 15038 | JOANN Inc. | 4/26/2025 | Secured \$0.00 Admin \$117.29 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$117.29 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$117.29 priority for unpaid sick time. Pursuant to California law, unused and unpaid sick time is not paid out upon termination in CA (unlike vacation or PTO); thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |
| 26 | Martinez, Adriana | 18643 | JOANN Inc. | 6/15/2025 | Secured \$0.00 Admin \$7.81 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$7.81 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$117.29 administrative claim; likely a former customer claim, but documentation or support provided. Thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |
| 27 | MIAMI DADE OFFICE OF THE TAX COLLECTOR(BOURNE) | 20072 | Jo-Ann Stores, LLC | 9/15/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$5,418.78 GUC \$0.00 Total \$5,418.78 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts \$5,418.78 for ad valorem taxes. Tax amount determined to be \$4,013.59 and paid in November 2025. Thus, Debtors' records do not reflect any obligation due and owing to claimant. |
| 28 | MILLSAP, EFFERIN | 12401 | JOANN Inc. | 4/7/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Unliquidated claim relates to a previously scheduled workers' compensation claim. Workers' comp claims continue to be handled and paid in the Debtors' normal business operations. Thus, no claim against JOANN Inc. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|-------------------------------------|--------------|---------------------|------------|---|--------------|---|--------------|--|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 29 | Mondry, Joyce | 10332 | Jo-Ann Stores, LLC | 4/1/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$1,600.00 GUC \$0.00 Total \$1,600.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$1,600 priority claim for unpaid wages from Dec 2023; no documentation or support for the claim was provided . All wages have been paid in accordance with Debtors' payroll books and records. Thus, Debtors' books and records do not reflect any obligations to the claimant. |
| 30 | Moss, Patricia | 11333 | JOANN Inc. | 4/1/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,000.00 GUC \$0.00 Total \$15,000.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts \$15,000 priority claim for unpaid wages; no documentation or support provided for the claim. All wages have been paid in accordance with Debtors' payroll books and records. Thus, Debtors' books and records do not reflect any obligations to the claimant. |
| 31 | NM Taxation & Revenue Department | 17773 | Jo-Ann Stores, LLC | 5/27/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$987.01 GUC \$547.32 Total \$1,534.33 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$547.32 Total \$547.32 | | Claim asserts \$987.01 priority claim pursuant to 507(a)(8) for "estimated tax and interest on nonfiled Corporate Income Tax... for tax years Dec22-Dec24." Deloitte review on November 6, 2025 and disagrees that any tax is owed. Thus, Debtors' books and records do not reflect any obligation to this claimant. |
| 32 | OCHOA, DEEISY | 16271 | JOANN Inc. | 5/7/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$0.00 Total \$15,150.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$15,150 priority claim for unpaid wage; no documentation or support for the claim was provided . All wages have been paid in accordance with Debtors' payroll books and records. Thus, Debtors' books and records do not reflect any obligations to the claimant. |
| 33 | Orchard Yarn and Thread Company Inc | 560 | Needle Holdings LLC | 2/21/2025 | Secured \$5,259,270.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$5,259,270.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$5,259,270 secured claim based on intellectual property per Senior Secured Super-Priority DIP Credit Agreement dated 3/19/2024. Debtors' books and records do not reflect any amount outstanding to this claimant. |
| 34 | Palm Beach County Tax Collector | 1263 | JOANN Inc. | 3/3/2025 | Secured \$333.89 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$333.89 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$333.89 claim for "2025 Estimated Tangible Taxes." Deloitte confirmed no tax due to claimant for 2025; thus, Debtors' books and records do not reflect any outstanding obligation due and owing to claimant. |
| 35 | Parsons, Aaron | 16934 | Jo-Ann Stores, LLC | 5/16/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$1,019.49 GUC \$2,875.53 Total \$3,895.02 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$2,875.53 Total \$2,875.53 | | Claim asserts a \$1,019.49 priority claim is for accrued sick time, which is not paid out upon termination under Florida law; thus, Debtors' books and records do not reflect any obligations due and owing to claimant. |

22nd Omnibus Objection for Certain No Liability Claims

Schedule 1 - No Liability Claims

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|----------------------------|--------------|--------------------|------------|--|--------------|---|--------------|---|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 36 | PBA II, LLC | 18713 | Jo-Ann Stores, LLC | 6/9/2025 | Secured \$0.00 Admin \$4,823.91 503(b)(9) \$0.00 Priority \$0.00 GUC \$394,334.84 Total \$399,158.75 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$394,334.84 Total \$394,334.84 | | Claim asserts a \$4,823.91 administrative and priority claim under 11U.S.C. Sections 365(d)(4)/503(b)/507(a)(2) for a 4/28/25 invoice for garbage collection. This expense is not a part of the lease; historically, this expense was never paid. Thus, according to the Debtors' book and records the administrative expense claim is not due and owing to the claimant. |
| 37 | Platte Purchase Plaza, LLC | 10769 | Jo-Ann Stores, LLC | 4/4/2025 | Secured \$0.00 Admin \$129,460.59 503(b)(9) \$0.00 Priority \$0.00 GUC \$16,990.01 Total \$146,450.60 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$16,990.01 Total \$16,990.01 | | Claim asserts an admin expense claim of \$129,460.59 for "post-petition lease obligations". According to Debtors' books and records, all post-petition lease obligations have been paid in full. GUC claim remains outstanding. |
| 38 | PTC TX Holdings, LLC | 19466 | Jo-Ann Stores, LLC | 7/22/2025 | Secured \$0.00 Admin \$38.10 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$38.10 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$38.10 admin priority claim for post-petition monthly water charges that were never prior in previous years and not believed to be an obligation under the lease; thus, Debtors' books and records do not identify these amounts due and owing to the claimant. |
| 39 | Ramirez, Jose Alejandro | 10366 | JOANN Inc. | 4/1/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$3,913.00 GUC \$0.00 Total \$3,913.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$3,913 priority claim for unpaid wages. Debtors' books and records indicate that all wages due and owing were paid in off-cycle check on 4/3/25. Accordingly, Debtors assert no admin or priority obligation remain to this claimant. |
| 40 | Ro, Queena | 15893 | JOANN Inc. | 5/5/2025 | Secured \$0.00 Admin \$52.90 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$52.90 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$52.90 admin claim for "goods sold"; no documentation or support for claim provided; thus, according to Debtors' books and records, there are no obligations due and owing to this claimant. |
| 41 | Ross, Franklin J | 16141 | JOANN Inc. | 4/30/2025 | Secured \$99.90 Admin \$99.90 503(b)(9) \$0.00 Priority \$0.00 GUC \$99.90 Total \$299.70 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$99.90 Total \$99.90 | | Claim asserts a \$99.90 admin claim for order placed during "all sales final". Product was provided to claimant; accordingly, Debtors' books and records do not indicate any outstanding obligation due and owing to claimant. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|--|--------------|--------------------|------------|---|--|---|--|--|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 42 | Salas, Amy | 12831 | Jo-Ann Stores, LLC | 4/10/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$413.29 \$0.00 \$413.29 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts a \$413.29 priority claim to pay claimant amounts that Debtors were statutorily required to pay, and paid, to the California State Disability Insurance Fund. Accordingly, Debtors' books and records do not indicate any amount due and owing to claimant. |
| 43 | Shops at Lindale, LLC | 19569 | Jo-Ann Stores, LLC | 7/23/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$24,014.66 \$0.00 \$0.00 \$317,009.37 \$341,024.03 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$317,009.37 \$317,009.37 | Claim asserts a \$24,014.66 admin claim for "Administrative Rent". Debtors' books and records indicate that post-petition rent is not properly calculated. Accordingly, Debtors' books and records do not indicate any admin amount due and owing to claimant. |
| 44 | Silver Lake Mall, LLC | 19450 | Jo-Ann Stores, LLC | 7/22/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$1,118.00 \$0.00 \$0.00 \$100,842.47 \$101,960.47 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$100,842.47 \$100,842.47 | Claim asserts a \$1,118.00 admin claim for utilities; Debtors' books and records indicate that utilities are not paid at this site pursuant to the lease. |
| 45 | Square One Partners, LLC | 19499 | Jo-Ann Stores, LLC | 7/18/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$11,986.19 \$0.00 \$0.00 \$410,083.74 \$422,069.93 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$410,083.74 \$410,083.74 | Claim asserts a \$11,986.19 admin claim for post-petition taxes, which Debtors' books and records indicate have been paid, and a utility bill that was paid directly to the utility; accordingly, Debtors' books and records indicate no admin amounts due and owing to claimant. |
| 46 | State of Delaware Division of Revenue | 85 | Jo-Ann Stores, LLC | 1/30/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$386,839.64 \$50,880.37 \$437,720.01 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$50,880.37 \$50,880.37 | Claim asserts a \$386,839.64 priority claim for unpaid gross receipts tax plus penalties and interest for 2023 and 2024. Deloitte confirmed that claim has been resolved; accordingly, Debtors' books and records do not indicate any admin amounts due and owing to claimant. |
| 47 | Traverse City Light & Power (TCLP) | 7086 | JOANN Inc. | 3/27/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$693.98 \$0.00 \$0.00 \$0.00 \$0.00 \$693.98 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts a \$693.98 secured claim; Debtors' books and records confirmed that Debtors made an overpayment, that this admin claim amount has been credited to overpayment amount and claim has been resolved. |
| 48 | United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union | 8187 | Jo-Ann Stores, LLC | 3/27/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$1,013,314.06 \$0.00 \$213,255.19 \$106,627.54 \$1,333,196.79 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$106,627.54 \$106,627.54 | Claim asserts a \$1,013,314.06 admin claim and a \$213,255.19 priority claim amount; Debtors' books and records indicate that all obligations to this union have been satisfied; accordingly, Debtors' books and records do not indicate any outstanding admin or priority obligations due and owing to this claimant. |

22nd Omnibus Objection for Certain No Liability Claims

Schedule 1 - No Liability Claims

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|--|--------------|--------------------|------------|---|--------------|---|--------------|---|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 49 | Vestar DRM-Opco, L.L.C. | 19497 | Jo-Ann Stores, LLC | 7/18/2025 | Secured \$0.00 Admin \$4,694.64 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,224,192.71 Total \$1,228,887.35 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,224,192.71 Total \$1,224,192.71 | | Claim asserts a \$4,694.64 admin claim amount for CAM charges; Debtors' books and records indicate that CAM charge is fixed with a 3.5% and that claimant improperly calculated admin. portion of the claim; accordingly, Debtors' books and records indicate no outstanding admin obligations due and owing to claimant. |
| 50 | VIITION (ASIA) LIMITED | 11916 | Jo-Ann Stores, LLC | 4/2/2025 | Secured \$0.00 Admin \$657,928.26 503(b)(9) \$0.00 Priority \$0.00 GUC \$5,234,604.34 Total \$5,892,532.60 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$5,234,604.34 Total \$5,234,604.34 | | Claim asserts a \$6657,928.26 admin claim for goods received between Petition Date and February 26, 2025; Debtors' books and records indicate that these goods and respective containers were abandoned and/or returned to vendor. Accordingly, Debtors' books and records do not indicate any admin amounts due and owing to claimant. |
| 51 | Vizmeg Landscaping, Inc. | 11483 | Jo-Ann Stores, LLC | 4/4/2025 | Secured \$0.00 Admin \$113,445.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$36,159.07 Total \$149,604.07 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$36,159.07 Total \$36,159.07 | | Claim asserts a \$113,445.00 admin claim for unpaid post-petition invoices; Debtors' books and records indicate only pre-petition amounts remain outstanding. Accordingly, Debtors' books and records do not indicate any admin claim due and owing to claimant. |
| 52 | Wheaton Plaza Regional Shopping Center LLC | 18732 | Jo-Ann Stores, LLC | 6/16/2025 | Secured \$0.00 Admin \$5,777.59 503(b)(9) \$0.00 Priority \$0.00 GUC \$455,117.74 Total \$460,895.33 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$455,117.74 Total \$455,117.74 | | Claim asserts a \$5,777.59 admin claim for 2023 taxes which were already paid in prior year; accordingly, Debtors' books and records do not indicate any admin amounts due and owing to claimant. |
| 53 | WILSON-HENSLEY, VICTORIA | 11917 | JOANN Inc. | 4/1/2025 | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$0.00 Total \$15,150.00 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts \$15,150 priority claim for unpaid wages; claim lacks any documentation or support for claim; according to Debtors' books and records, all wages have been paid in accordance with Debtors' books and records. Accordingly, Debtors' books and records do not indicate any amounts due and owing to claimant. |
| 54 | Woodmont Criterion Slidell GP LLC | 651 | Jo-Ann Stores, LLC | 2/27/2025 | Secured \$24,140.96 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$24,140.96 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts a \$24,140.96 secured claim for post-petition rent, which Debtors' books and records indicate post-petition pre-rejection rent has been paid in full. Debtors' books and records further indicate post-petition rent properly paid on 3/17 via ACH, and admin portion is further setoff by 2024 CTI reconciliation that nets to a credit due to Debtors. MB - to add, majority of the claim amt is prepetition, remaining portion is Jan |
| 55 | Workday, Inc. | 8443 | Jo-Ann Stores, LLC | 4/2/2025 | Secured \$0.00 Admin \$87,360.39 503(b)(9) \$0.00 Priority \$87,360.39 GUC \$0.00 Total \$174,720.78 | | Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$0.00 | | Claim asserts \$87,360.39 admin and priority claim; claim was negotiated and resolved by the Plan Administrator and counsel for claimant; Counsel (Katie Verburgt Allare) confirmed that claim should be withdrawn. |

| # | Name | Claim Number | Debtor | Date Filed | Current Claim | | Modified Claim | | Basis for Objection |
|----|---------------|--------------|--------------------|------------|---|--|---|--|--|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 56 | Workday, Inc. | 19763 | Jo-Ann Stores, LLC | 8/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$103,538.24 \$0.00 \$0.00 \$0.00 \$103,538.24 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | Claim asserts a \$103,538.24 admin claim; claim has been successfully negotiated with claimants counsel; Counsel (Katie Verburgt Allare) confirmed that claim should be withdrawn. |